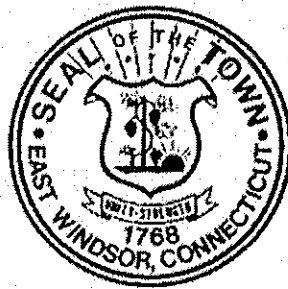


TOWN OF EAST WINDSOR

PROPOSED BUDGET
FY 2015-2016



March 18, 2015

Office of the First Selectman
11 Rye Street
Broad Brook, CT 06016

Dear East Windsor Resident,

The FY 15-16 Town Budget is hereby submitted. The budget process for the town begins each year in December, with town departments submitting budget requests to my office. This year, we have asked each department to submit a uniform and detailed request, which includes information about the department; its achievements in FY 15; and its goals for the next fiscal year. In addition, each department was asked to submit detailed information to support every line-item request. It is my hope that this detailed budget format will help you to be as informed as possible about the budget, which is not only a listing of appropriations, but a public document that guides the Town's policies and planning for the immediate future. Once I reviewed the department requests, I presented it to the Board of Selectmen. In the month of February, we held several public budget workshop meetings, to review department budgets, listen to the public and town administrators, and make recommendations on the department requests.

This budget reflects many hours of hard work on behalf the Board of Selectmen, and includes several areas of cost savings, along with needed funding increases in infrastructure, economic development and capital purchases.

The Town provides a full range of municipal services, including public safety (police, fire, animal control and emergency preparedness), public works (roads, building and grounds, waste management, engineering, and building inspections), health, sanitation, zoning compliance, senior citizen services, youth services, social services, recreation, library, education and schools and general government administrative services.

Economic Condition and Outlook

The prime location and available resources of the Town of East Windsor have provided the impetus for steady growth in the residential and commercial sectors of the Town. East Windsor has been designated the "fastest growing town in Connecticut". It is a suburban community with a diversified tax base consisting of four million square feet of commercial and industrial development, diversified housing, and an active farming industry.

The Town's available resources include a detailed capital improvement plan, ample public safety services, availability of labor supply, and competitive local taxing structure. As a result, a brand new Super Walmart has been built on Prospect Hill Road, joining the Comfort Inn, Baymont Inn and Suites, Burlington Coat Factory, Cracker Barrel Restaurant and other commercial enterprises that have built facilities in East Windsor.

East Windsor is a member of the MetroHartford Alliance, so that Town officials can take an active role in regional efforts to promote economic development and to educate and train a workforce to meet the needs of area businesses. Regular public transportation via the bus system and ready access to the Town via Interstate 91 and State Route 5 make it convenient for the workforce to commute to and from work sites.

Despite the global economic downturn, East Windsor has maintained an active capital improvement plan, while keeping the mill rate lower than surrounding towns. Recent projects include: an expansion of the North Road Sewer Project; \$700,000 in improvements to the Park Hill Senior Housing complex, funded by a Small Cities Block Grant; reconstruction of Prospect Hill Road, funded mostly by three Small Cities Block Grants; sidewalks in Broad Brook funded by an Economic Development Grant; repair of Springdale Cemetery, funded by a FEMA grant and a complete overhaul and upgrade of the town-wide computer system funded by budgeted capital improvement money.

The Town has taken a pro-active approach to guiding its future. It is currently updating its 2014 Plan of Development which provides for tax base diversity while maintaining a clear balance between residential and commercial growth and the Town's rural atmosphere. The Town clearly wants to preserve the character of the community and keep it a desirable place for residents to live, work, and play.

Financial Information

Town management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from losses, theft, or misuse to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls

In addition to internal accounting controls, the Town maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget for the General Fund approved at Referendum, and as may be amended by the Boards of Selectmen and Finance or a Special Town Meeting during the fiscal year. The General Fund level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is the departmental level. The Town maintains annual budgets for other funds, such as the Sewer Usage Fund, Sewer Assessment Fund, Police Private Duty Fund, and the Dog Fund, as approved by State Statute or Special Town Meeting. The Town also maintains project-length budgets for all capital projects approved by Special Town Meetings.

General Fund Balance

The unassigned, or available, General Fund fund balance increased by \$1,178,870 during the last fiscal year. This amount, \$7,094,098, is equivalent to about 2.36 months of operating expenditures and is 19.6% of the adopted 2014 budget. A favorable result from budgetary operations, as well as other financing sources and uses, including a transfer from the Sewer Assessment fund, resulted in a net increase in fund balance.

The Town of East Windsor's General Fund fund balance has historically been used to prefund reimbursement-type grant opportunities. During the current fiscal year, there was an additional appropriation from fund balance, totaling \$85,000 approved at Special Town Meeting for the

purpose of replacing outdated police dispatch equipment. This is in keeping with the Board of Finance's historical practices and philosophy.

The proposed budget reflects an 8.26% increase over last year's Town budget. Last year, we were able to avoid a tax increase due to refinancing of old debt. This year we would like to continue to build on the strides the Town has made in addressing crumbling infrastructure, which resulted from years of deferred maintenance, and to add part-time staff and consultants to improve the Town's economic development potential and increase services. Some highlights of this year's budget items are listed below.

Revenue Budget:

- The Governor's proposed budget includes level funding of State Aid. However, the State's budget will not be finalized until the summer. We will continue to closely monitor any proposed changes, and advocate for a reduction in unfunded state mandates.
- The Town's Grand List saw a slight decrease this year (-.052), due to reductions in the personal property and motor vehicle lists.
- A detailed analysis of local revenue (fees for permits, park admissions, etc.) for the past three years resulted in a slight decrease of \$7,505 in this year's budget.
- Based upon an auditor's recommendation, State of Connecticut Town Aid to Roads grant money was included as General Fund revenue, rather than being accounted for in its own special revenue fund. This money will be used to offset the increase in the Road Maintenance budget.

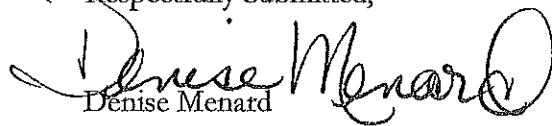
Expenditure Budget:

- The Town of East Windsor has taken the lead in municipal budgeting by adopting the State of Connecticut's Universal Chart of Accounts in its new financial accounting software. The State has approved a \$15,000 grant for the Town to help pay for the cost of conversion. This has caused several significant changes to the appearance of expenditure budget requests. Departments now have uniform line-items, making it easier to compare and contrast historical expenditures between departments. Lines, such as postage; gasoline; vehicle expenses and building maintenance have been centralized, increasing internal control, and reducing expense estimates.
- Town leaders have recognized several priorities for the next fiscal year. There is an increased focus on planning and economic development in conjunction with the ten-year Plan of Development currently being written by Town Planner Laurie Whitten. The Board of Selectmen has increased the Economic Development Consultant line by \$10,000 to help the Town compete for smart, sustainable business growth in our business corridors.

- As our town grows, the need for public safety improvement constantly increases. We have very active police and fire departments. The Warehouse Point Fire District is seeking to expand its part-time firefighter program, with a full year of funding of \$86,000 this year.
- In the past, there was no mechanism for departments to request one-time capital items less than \$20,000. All requests over \$20,000 are approved by the CIP committee, and become part of the Capital Planning budget request. This year, several departments have included long-needed one-time purchases in their own department budget. For example, the Tax Office has requested a new, secure and handicapped accessible collection counter. The Senior Service department would like to replace broken tables and chairs. There are several of these one-time budget items throughout the budget, and detailed explanations by the department heads have been included.
- Town libraries have been hit hard by minimal town funding and shrinking endowments. The Board of Selectmen has increased the library budgets this year, in an attempt to help keep these vital public institutions available to residents.
- The rising cost of employee health insurance benefits has been addressed by sending out proposal requests to every insurance carrier in the State. The results have been favorable, and the town is in the beginning stages of switching to a more cost-effective carrier. The savings will be updated in the budget request as the conversion moves forward.
- The Board of Selectmen has renewed its commitment to major capital improvements to Town facilities. The Capital Improvement Plan for FY 16 has increased by 50% to meet the needs of crumbling town buildings and antiquated equipment. Years of lackluster funding has resulted in a long list of needed improvement and repairs. The CIP request also addresses the Pavement Management Plan and includes \$500,000 for needed road improvements.
- Debt Service has also seen an increase, due to financial planning needs, and the cost of the North Road Sewer expansion and Broad Brook School's classroom expansion.
- This year's budget includes lease-purchase payments for an energy-efficient HVAC system in Town Hall, and the purchase of two heavy-duty plow trucks.

Town leaders were faced with very difficult decisions this year, due to shrinking revenues, ever-increasing State mandates and immediate needs to address facility and equipment issues. I am confident that the proposed budget is a financially responsible plan to meet the needs of the Town in the coming fiscal year.

Respectfully Submitted,


Denise Menard
First Selectman

BUDGET PROCESS

The Boards of Selectmen and Education hold a public hearing at the beginning of the budget process in February.

The Board of Selectmen and Board of Education present their budgets to the Board of Finance in March.

A public hearing is held by the Board of Finance once both budgets have been submitted. The Board of Finance holds budget workshops to finalize a proposed budget for referendum. Once the budget is approved, the Board of Finance sets the mill rate for tax bills due July 1.

FY 2016 BUDGET CALENDAR

2/3/2015	First Selectman presents budget request to BOS
2/11/2015	BOS Public Hearing
3/18/2015	BOE presents budget to BOF
3/18/2015	BOS presents budget to BOF
3/25/2015	BOF Public Hearing
4/6/2015	BOF approve final budget for Referendum
5/12/2015	1st Budget Referendum
5/13/2015	Public Hearing, if needed, or BOF to set mill rate
5/26/2015	2nd Budget Referendum (if needed)
5/27/2015	Public Hearing, if needed, or BOF to set mill rate
6/9/2015	3rd Budget Referendum (if needed)
6/15/2015	BOF to set mill rate

TOWN OFFICIALSBoard of Selectmen

Denise Menard, First Selectman
 Jason E. Bowsza
 Steve A. Dearborn
 Dale Nelson
 James C. Richards

Board of Finance

Jerilyn K. Corso, Chairman
 Kathleen Pippin
 Cynthia Herms
 Robert N. Little
 Robert L. Maynard
 Sharon Tripp
 Paulette Broder, Alternate
 Gilbert Hayes, Alternate

Board of Education

Christopher Mickey, Chairman
 George Michna
 Scott Morgan
 Kathleen Bilodeau
 Catherine A. Simonelli
 Nichole DeSousa
 Randi Reichle
 Patti Nelson

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

REVENUES	FY 14-15 APPROVED	FY 15-16 PROPOSED	INCREASE (DECREASE)	PERCENT INC (DEC)
Taxes	28,568,972	30,605,454	2,036,482	7.1%
Local	486,885	479,380	(7,505)	-1.5%
State	6,388,014	6,611,220	223,206	3.5%
Use of Fund Balance	200,000	175,000	(25,000)	
TOTAL REVENUES/TRANSFERS	35,643,871	37,871,054	2,227,183	6.25%
EXPENDITURES/APPROPRIATIONS				
Administrative Services	1,479,853	1,533,469	53,616	3.6%
Public Safety	3,591,989	3,842,961	250,972	7.0%
Physical Services	1,935,948	2,394,459	458,511	23.7%
Culture and Leisure	651,954	662,028	10,074	1.5%
Boards and Commissions	83,637	64,507	(19,130)	-22.9%
General Government	4,725,800	4,733,486	7,686	0.2%
TOTAL TOWN	12,469,181	13,230,910	761,729	6.11%
Capital Improvement	892,426	990,144	97,718	10.9%
Debt Service	1,088,142	1,400,000	311,858	28.7%
Board of Education	21,194,122	22,250,000	1,055,878	5.0%
TOTAL EXPENDITURES	35,643,871	37,871,054	2,227,183	6.25%

GENERAL FUND SUMMARY OF REVENUES

DESCRIPTION				
	FY 14-15	FY 15-16	INCREASE	PERCENT
	APPROVED	REQUEST	(DECREASE)	INC (DEC)
TAXES				
Current Levy	27,789,172	29,827,094	2,037,922	7.33%
MV Supplemental	250,000	275,000	25,000	10.00%
Prior Year Taxes	300,000	275,000	(25,000)	-8.33%
Interest and Fees	225,000	225,000	-	0.00%
Aircraft-Copy Fees-Parking Tickets	4,800	3,360	(1,440)	-30.00%
TOTAL TAX REVENUE	28,568,972	30,605,454	2,036,482	7.13%
LOCAL REVENUE	APPROVED		INC (DEC)	INC (DEC)
Transfer from Fund Balance	200,000	175,000	(25,000)	-12.50%
Assessor	750	400	(350)	-46.67%
Building	180,000	180,000	-	0.00%
Town Clerk	177,425	179,700	2,275	1.28%
Land Use Permits	15,800	17,700	1,900	12.03%
Dial-A- Ride & Perpetual Care	3,000	3,200	200	6.67%
Police Department	8,000	8,000	-	0.00%
Recycling	20,000	21,000	1,000	5.00%
Treasurer	26,410	31,880	5,470	20.71%
Greater Hartford Transit District	5,000	6,000	1,000	20.00%
Park and Recreation	30,500	21,500	(9,000)	-29.51%
Interest on Investments	20,000	10,000	(10,000)	-50.00%
TOTAL LOCAL REVENUE	686,885	654,380	(32,505)	-4.73%
STATE REVENUE	APPROVED		INC (DEC)	INC (DEC)
Educational Cost Sharing	5,743,473	5,789,350	45,877	0.80%
School Transportation	93,570	114,678	21,108	22.56%
School Construction	147,846	141,253	(6,593)	-4.46%
Adult Education	15,734	16,355	621	3.95%
CT Fines	2,000	3,000	1,000	50.00%
Tax Relief- Elderly	80,100	90,000	9,900	12.36%
Tax Exempt- Disabled	2,000	1,800	(200)	-10.00%
Tax Relief- Veterans	6,500	7,000	500	7.69%
Miscellaneous State	3,500	1,000	(2,500)	-71.43%
TAR (to replace LOCIP)	132,000	267,394	135,394	102.57%
Pequot	43,800	48,673	4,873	11.13%
PILOT	97,491	111,317	13,826	14.18%
Telecommunications Tax	20,000	19,400	(600)	-3.00%
TOTAL STATE REVENUE	6,388,014	6,611,220	223,206	3.49%
EXPENDITURE BUDGET FY 15-16	37,871,054	MILL RATE: FY 14-15		29.78
LESS: TOTAL NON-TAX REVENUE	8,043,960	MILL RATE: FY 15-16		31.97
AMOUNT TO BE RAISED BY TAXES	29,827,094	CHANGE IN MILL RATE		2.19
GRAND LIST	951,995,751			
GL X 98% COLLECTION FACTOR	932,955,836			

GENERAL FUND SUMMARY OF EXPENDITURES

FUNCTION

		FY 14-15 APPROVED	FY 15-16 REQUESTED	INCREASE (DECREASE)	PERCENT INC (DEC)
ADMINISTRATIVE SERVICES					
First Selectman	\$	271,791	285,586	\$ 13,795	5.08%
Town Clerk		126,265	130,407	\$ 4,142	3.28%
Treasurer		212,037	214,193	\$ 2,156	1.02%
Assessor		179,160	184,256	\$ 5,096	2.84%
Tax Collector		98,922	104,825	\$ 5,903	5.97%
Town Planner		210,908	229,904	\$ 18,996	9.01%
Building		144,384	145,875	\$ 1,491	1.03%
Registrar of Voters		60,613	56,650	\$ (3,963)	-6.54%
Human Services		175,773	181,773	\$ 6,000	3.41%
SUBTOTAL	\$	1,479,853	\$ 1,533,469	\$ 53,616	3.62%
PUBLIC SAFETY					
Fire Departments		714,795	771,258	\$ 56,463	7.90%
Police Department		2,796,369	2,991,746	\$ 195,377	6.99%
Emergency Management		14,325	15,225	\$ 900	6.28%
Communications		67,500	64,732	\$ (2,768)	-4.10%
SUBTOTAL	\$	3,592,989	\$ 3,842,961	\$ 249,972	6.96%
PHYSICAL SERVICES					
Public Works Department		669,774	754,451	\$ 84,677	12.64%
Town Property		985,174	1,040,008	\$ 54,834	5.57%
Road Improvements		280,000	600,000	\$ 320,000	114.29%
SUBTOTAL	\$	1,934,948	\$ 2,394,459	\$ 459,511	23.75%
CULTURE AND LEISURE					
Senior Center		209,168	222,930	\$ 13,762	6.58%
Parks and Recreation		202,634	185,348	\$ (17,286)	-8.53%
Libraries		240,152	253,750	\$ 13,598	5.66%
SUBTOTAL	\$	651,954	\$ 662,028	\$ 10,074	1.55%
GENERAL GOVERNMENT					
Activities, Agency Fees and Assoc.		129,089	134,689	\$ 5,600	4.34%
Legal Expense		140,000	150,000	\$ 10,000	7.14%
Insurance and Pension		3,349,337	3,308,406	\$ (40,931)	-1.22%
Information Technology		166,974	180,291	\$ 13,317	7.98%
Sanitation		870,400	890,100	\$ 19,700	2.26%
Contingency Fund		70,000	70,000	\$ -	0.00%
SUBTOTAL	\$	4,725,800	\$ 4,733,486	\$ 7,686	0.16%

GENERAL FUND SUMMARY OF EXPENDITURES

FUNCTION

	FY 14-15 APPROVED	FY 15-16 REQUESTED	INCREASE (DECREASE)	PERCENT INC (DEC)
BOARDS AND COMMISSIONS				
Board of Finance	62,870	43,760	\$ (19,110)	-30.40%
Planning and Zoning Commission	3,050	3,050	\$ -	0.00%
Zoning Board of Appeals	1,350	1,350	\$ -	0.00%
Board of Assessment Appeals	1,650	1,250	\$ (400)	-24.24%
Economic Development Commission	5,337	5,337	\$ -	0.00%
Inland, Wetlands, and Waterways	1,950	1,950	\$ -	0.00%
Police Commission	1,600	1,550	\$ (50)	-3.13%
Building Committee	720	960	\$ 240	33.33%
Elderly Commission	600	600	\$ -	0.00%
Charter Revision Commission	3,000	3,000	\$ -	0.00%
Ethics Commission	10	200	\$ 190	1900.00%
Historical Commission	1,500	1,500	\$ -	0.00%
SUBTOTAL	\$ 83,637	\$ 64,507	\$ (19,130)	-22.87%
CAPITAL IMPROVEMENT				
	892,426	990,144	\$ 97,718	10.95%
SUBTOTAL	892,426	990,144	\$ 97,718	10.95%
TOWN ADMINISTRATION				
	\$ 13,361,607	\$ 14,221,054	\$ 859,447	6.43%
DEBT SERVICE				
	\$ 1,088,142	\$ 1,400,000	\$ 311,858	28.66%
TOTAL TOWN	14,449,749	\$ 15,621,054	1,171,305	8.11%
BOARD OF EDUCATION				
	\$ 21,194,122	\$ 22,250,000	\$ 1,055,878	4.98%
GRAND TOTAL	\$ 35,643,871	\$ 37,871,054	\$ 2,227,183	6.25%

CAPITAL IMPROVEMENT PLAN

Listed in order of CIP Committee project ranking

RANK

1	Facilities Equipment	\$	20,000
2	Revaluation for 10/1/17		50,000
3	Generators: High School, BB Fire, Town Hall Annex		80,000
4	Town-Wide Drainage		50,000
5	Pavement Management Plan		144,787
6	Chip Sealing Roads		75,000
7	Police Cruisers and Cruiser Equipment		113,310
9	Town Hall Renovations		22,000
10	Vehicles & Equipment		25,000
11	Dial-A-Ride Vehicle-grant funded (Town's Portion)		23,000
12	Engineering/Architect Study- Town Hall Annex		30,000
13	Engineering/Architect Study- Public Works Garage		57,750
14	BBFD: Bunker Gear Replacement		24,450
15	WHPFD: Hurst Rescue Cutters and Spreaders		20,000
16	Aux gym connector and cross bracing- EW High School		125,800
17	Town Hall Annex and PD Renovations		30,000
			<u>891,097</u>
	Lease/Purchase Payment- HVAC, Snow Plows		<u>99,047</u>
			<u>990,144</u>

DEBT SERVICE

	Principal	Interest
WPCA Clean Water	\$ 633,718	\$ 16,560
WPCA North Road Ph. 1	\$ 33,204	\$ 57,360
WPCA North Road Ph. 2		\$ 59,610
2014 General Obligation- 2004 Re-Fi	\$ 225,000	\$ 72,375
BOE Modular		\$ 75,000
Level Debt Service Funding	\$ 227,173	
	<u>\$ 1,119,095</u>	<u>\$ 280,905</u>
Total:	\$ 1,400,000	

		FY 14-15	FY 15-16 BUDGET				
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
		\$	\$	\$	\$		
	SALARY-FULL TIME- 3	\$ 163,952	174,366	174,366	174,366	10,414	
	SALARY-PART TIME	10	-	-	-	(10)	
	PROFESSIONAL SERVICES	19,750	15,500	15,500	15,500	(4,250)	
	SUPPLIES & EQUIPMENT	600	1,000	1,000	1,000	400	
	TRAVEL	1,900	1,900	1,900	1,900	-	
	EDUCATION & DUES	1,025	3,000	3,000	3,000	1,975	
	HEARING OFFICERS	20	20	20	20	-	
	POSTAGE	20,000	21,200	21,200	21,200	1,200	
	PHONE	44,000	44,000	44,000	44,000	-	
	CENTRAL OFFICE SUPPLY	6,500	6,500	6,500	6,500	-	
	LEASED EQUIPMENT	14,034	18,100	18,100	18,100	4,066	
	CAPITAL PURCHASES					-	
410100	SELECTMEN	\$ 271,791	\$ 285,586	\$ 285,586	\$ 285,586	13,795	5.08%
	SALARY-FULL TIME- 2	\$ 103,621	107,995	107,995	107,995	4,374	
	SALARY- PART TIME- 1	11,849	12,051	12,051	12,051	202	
	OVERTIME	10	10	10	10	-	
	LONGEVITY	545	545	545	545	-	
	PROFESSIONAL SERVICES	3,000	4,140	4,140	4,140	1,140	
	SUPPLIES & EQUIPMENT	5,500	3,591	3,591	3,591	(1,909)	
	TRAVEL	300	300	300	300	-	
	EDUCATION & DUES	1,440	1,775	1,775	1,775	335	
	CAPITAL PURCHASES					-	
410300	TOWN CLERK	\$ 126,265	\$ 130,407	\$ 130,407	\$ 130,407	4,142	3.28%

		FY 14-15	FY 15-16 BUDGET				
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)

		FY 14-15		FY 15-16 BUDGET				
		Appr. Budget		Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
				\$	184,905	\$ 184,905	7,446	
					11,849	11,849	-	
					1,000	1,000	-	
					36,300	26,500	10,000	
					500	500	-	
					1,800	1,800	800	
					3,350	3,350	750	
					5,680	-	-	
				\$	245,384	\$ 229,904	18,996	9.01%
				\$	124,940	\$ 124,940	3,929	
					15,570	15,570	562	
					365	365	-	
					3,000	1,500	(1,500)	
					2,500	1,000	(1,500)	
					300	300	-	
					1,200	1,200	-	
					1,000	1,000	-	
				\$	148,875	\$ 147,375	1,491	1.03%
				\$	28,690	\$ 28,690	837	
					18,600	18,600	-	
					500	500	-	
					100	100	-	
					510	510	-	
					2,400	2,400	-	
					5,850	5,850	-	
							(4,800)	
				\$	56,650	\$ 56,650	(3,963)	-6.54%

		FY 14-15		FY 15-16 BUDGET				
		Appr. Budget		Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
				\$	\$	\$		
				\$	158,808	158,808	3,510	
				1,365	1,365	1,365	-	
				1,800	300	300	-	
				3,150	3,150	2,000	500	
				800	800	800	300	
				1,000	1,000	1,000	-	
				14,000	14,000	14,000	1,190	
				3,000	3,000	3,000	-	
				8,920	8,920	500	500	
				\$ 192,843	\$ 191,343	\$ 181,773	6,000	3.41%
				\$				
				\$	244,493	\$ 244,493	22,474	
				1,763,951	1,763,951	1,763,951	81,863	
				335,992	335,992	335,992	5,985	
				106,371	106,371	106,371	790	
				30,748	30,748	30,748	7,868	
				16,034	16,034	16,034	319	
				292,914	292,914	282,914	40,000	
				19,725	19,725	19,725	(1,820)	
				30,000	30,000	30,000	7,000	
				23,560	23,560	23,560	9,409	
				20,400	20,400	20,400	6,417	
				500	500	500	400	
				35,147	35,147	35,147	11,400	
				50,572	50,572	50,572	2,604	
				31,339	31,339	31,339	668	
				5,660	2,830	-	-	
				\$ 3,007,406	\$ 3,004,576	\$ 2,991,746	195,377	6.99%

		FY 15-16 BUDGET					
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
	STIPEND	\$ 8,250	\$ 9,150	\$ 9,150	\$ 9,150	900	
	EQUIPMENT MAINTENANCE	4,250	4,250	4,250	4,250	-	
	SUPPLIES & EQUIPMENT	1,225	1,225	1,225	1,225	-	
	PHONE	600	600	600	600	-	
	CAPITAL PURCHASES					-	
510300	EMERGENCY MANAGEMENT	\$ 14,325	\$ 15,225	\$ 15,225	\$ 15,225	900	6.28%
	RADIO SYSTEM	21,000	21,000	21,000	21,000	-	
	DISPATCH-TOLLAND	46,500	43,732	43,732	43,732	(2,768)	
510400	COMMUNICATIONS	\$ 67,500	\$ 64,732	\$ 64,732	\$ 64,732	(2,768)	-4.10%
	PART TIME FIREFIGHTER	43,000	86,000			(43,000)	
	FIRE MARSHAL	17,867	17,867	17,867	17,867	-	
	VOLUNTEER INCENTIVES	175,000	175,000	175,000	175,000	-	
	ANNUITIES	47,000	50,000	50,000	50,000	3,000	
	SERVICES	3,000	3,000	3,000	3,000	-	
	SUPPLIES / EQUIPMENT	15,250	16,000	16,000	16,000	750	
	EDUCATION/ DUES	11,500	11,500	11,500	11,500	-	
	FIRE- PHYSICALS	20,000	20,000	20,000	20,000	-	
	FIRE- VEHICLE AND GAS	44,000	50,000	50,000	45,000	1,000	
	POSTAGE	250	250	250	250	-	
	BBFD LUMP SUM	66,796	66,796	66,796	66,796	-	
	WPFD LUMP SUM	244,132	354,345	344,845	339,845	95,713	
	LAP INSURANCE	26,000	26,000	26,000	26,000	-	
511000	FIRE DEPARTMENTS	\$ 713,795	\$ 876,758	\$ 781,258	\$ 771,258	\$ 57,463	8.05%

		FY 14-15	FY 15-16 BUDGET				
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
			\$	601,919	\$	601,919	
	SALARY-FULL TIME- 10	\$ 578,084				23,835	
	SALARY- PART TIME	20	16,391	50,522	50,522	50,502	
	OVERTIME	45,000	45,000	45,000	45,000	-	
	LONGEVITY	5,110	5,110	5,110	5,110	-	
	STANDBY	4,500	4,500	4,500	4,500	-	
	PROFESSIONAL SERVICES	15,160	17,000	17,000	17,000	1,840	
	SUPPLIES & EQUIPMENT	20,800	25,000	25,000	22,900	2,100	
	EDUCATION & DUES	1,100	2,500	2,500	2,500	1,400	
	CAPITAL PURCHASES		10,000	10,000	5,000	5,000	
610100	PUBLIC WORKS	\$ 669,774	\$ 727,420	\$ 761,551	\$ 754,451	84,677	12.64%
	VEHICLE MAINTENANCE	\$ 67,390	67,000	67,000	67,000	(390)	
	GASOLINE	148,334	146,250	146,250	146,250	(2,084)	
	JANITORIAL SERVICE	35,576	40,450	40,450	40,450	4,874	
	BUILDING REPAIR	59,000	75,000	75,000	75,000	16,000	
	ELECTRICITY-BUILDINGS	125,000	127,000	154,000	154,000	29,000	
	ELECTRICITY- STREET	130,000	141,200	141,200	141,200	11,200	
	PROPANE	1,000	1,000	1,000	1,000	-	
	WATER-BUILDINGS	10,117	10,381	10,381	10,381	264	
	WATER-HYDRANTS	313,047	319,308	319,308	319,308	6,261	
	WPCA SEWER FEE	32,710	36,600	36,600	36,600	3,890	
	BUILDING SUPPLIES		5,000	5,000	5,000	5,000	
	HEATING OIL	64,000	33,819	33,819	33,819	(30,181)	
	CAPITAL PURCHASES		22,000	18,000	10,000	10,000	
610200	TOWN PROPERTY	\$ 986,174	\$ 1,025,008	\$ 1,048,008	\$ 1,040,008	53,834	5.46%
						-	
	SALT AND SAND	80,000	100,000	100,000	100,000	20,000	
	ROAD MAINTENANCE	200,000	500,000	500,000	500,000	300,000	
610300	ROAD IMPROVEMENTS	\$ 280,000	\$ 600,000	\$ 600,000	\$ 600,000	320,000	114.29%

		FY 14-15	FY 15-16 BUDGET				
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
	SALARY-FULL TIME- 3	\$ 123,147	\$ 169,543	\$ 169,543	\$ 169,543	46,396	
	SALARY- PART TIME- 3	70,172	35,400	32,731	32,731	(37,441)	
	OVERTIME	500	500	500	500	-	
	LONGEVITY	1,299	1,664	1,664	1,664	365	
	PROFESSIONAL SERVICES	3,900	3,900	3,850	3,850	(50)	
	SUPPLIES & EQUIPMENT	500	742	742	742	242	
	TRAVEL	150	400	400	400	250	
	EDUCATION & DUES	1,500	1,500	1,500	1,500	-	
	PROGRAMS	8,000	10,000	10,000	10,000	2,000	
	CAPITAL PURCHASES		6,210	2,000	2,000	2,000	
710100	SENIOR CENTER	\$ 209,168	\$ 229,859	\$ 222,930	\$ 222,930	13,762	6.58%
	SALARY-FULL TIME - 1.5	\$ 58,510	\$ 100,933	\$ 90,170	\$ 60,933	2,423	
	SALARY- PART TIME	95,000	98,000	55,532	67,786	(27,214)	
	PROFESSIONAL SERVICES	9,900	12,000	12,000	12,000	2,100	
	SUPPLIES & EQUIPMENT	21,019	21,019	21,019	21,019	-	
	TRAVEL	800	1,000	1,000	1,000	200	
	EDUCATION & DUES	795	1,000	1,000	1,000	205	
	SITE IMPROVEMENT	16,610	16,610	16,610	16,610	-	
	CAPITAL PURCHASES		5,000	5,000	5,000	5,000	
710200	PARKS AND RECREATION	\$ 202,634	\$ 255,562	\$ 202,331	\$ 185,348	(17,286)	-8.53%
						-	
	BROAD BROOK LIBRARY	2,550	10,000	3,750	3,750	1,200	
	WAREHOUSE PT LIBRARY	237,602	283,722	250,000	250,000	12,398	
710300	LIBRARIES	\$ 240,152	\$ 293,722	\$ 253,750	\$ 253,750	13,598	5.66%

		FY 14-15		FY 15-16 BUDGET				
		Appr. Budget		Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
	PROFESSIONAL SERVICES	\$	3,000	\$	9,500	\$	500	(2,500)
	TOWN AUDIT		37,500		38,000		38,000	500
	ANALYSIS FEE- WEBSTER		10		3,000		1,500	1,490
	GASB ANALYSIS		17,660	-	-	-	-	(17,660)
	RECORDING SECRETARY		2,900	2,250	2,250	2,250	(650)	
	ANNUAL REPORT		1,500	1,500	1,500	1,500	-	
	SUPPLIES & EQUIPMENT		10	-	-	-	(10)	
	EDUCATION & DUES		280	-	-	-	(280)	
	LOCAL TAX RELIEF		10	10	10	10	-	
810100	BOARD OF FINANCE	\$	62,870	\$	54,260	\$	43,760	(19,110)
								-30.40%
	RECORDING SECRETARY		2,800	2,800	2,800	2,800	-	
	SUPPLIES & EQUIPMENT		50	50	50	50	-	
	EDUCATION & DUES		200	200	200	200	-	
810200	PZC	\$	3,050	\$	3,050	\$	3,050	-
								0.00%
	RECORDING SECRETARY		800	800	800	800	-	
	SUPPLIES & EQUIPMENT		50	50	50	50	-	
	EDUCATION & DUES		500	500	500	500	-	
810300	ZBA	\$	1,350	\$	1,350	\$	1,350	-
	RECORDING SECRETARY		1,150	1,000	1,000	1,000	(150)	
	PROFESSIONAL SERVICES		250	200	200	50	(200)	
	SUPPLIES & EQUIPMENT		250	200	200	200	(50)	
	CAPITAL PURCHASES						-	
810400	BAA	\$	1,650	\$	1,400	\$	1,250	(400)
								-24.24%
	RECORDING SECRETARY		750	750	750	750	-	
	PROFESSIONAL SERVICES		4,287	4,287	4,287	4,287	-	
	SUPPLIES & EQUIPMENT		100	100	100	100	-	
	EDUCATION & DUES		200	200	200	200	-	
810500	EDC	\$	5,337	\$	5,337	\$	5,337	-
								0.00%

		FY 14-15	FY 15-16 BUDGET				
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
	CCM	\$ 7,035	\$ 7,035	\$ 7,035	\$ 7,035	-	
	CEMETARY ASSOCIATION	\$ 14,998	14,998	14,998	14,998	-	
	COMMUNITY HEALTH	\$ 10,000	10,000	10,000	10,000	-	
	CRCOG	\$ 8,287	10,300	10,300	10,300	2,013	
	EAST WINDSOR VNA	\$ 6,522	6,747	6,747	6,747	225	
	FOUR-TOWN FAIR	\$ 500	500	500	500	-	
	GH TRANSPORT DISTRICT	\$ 1,452	1,452	1,452	1,452	-	
	HOUSING ED	\$ 1,800	2,000	2,000	2,000	200	
	MEMORIAL DAY	\$ 1,000	1,000	1,000	1,000	-	
	METRO HARTFORD ALLIANCE	\$ 2,205	2,234	2,234	2,234	29	
	N. CENT. CT MTL. HEALTH	\$ 781	781	781	781	-	
	N. CENTRAL HEALTH DIST.	\$ 53,178	53,267	53,267	53,267	89	
	NETWORK AGAINST DOM. VI	\$ 4,000	4,000	5,000	5,000	1,000	
	NEW DIRECTIONS	\$ 12,625	12,625	12,625	12,625	-	
	POTABLE WATER	\$ 10	10	10	10	-	
	PROBATE COURT	\$ 2,196	2,240	2,240	2,240	44	
	RECOGNITION ACTIVITIES	\$ -		2,000	2,000	2,000	
	EW HISTORICAL	\$ 500	500	500	500	-	
	AMERICAN HERITAGE	\$ 1,500	1,500	1,500	1,500	-	
	MELROSE SCHOOL	\$ 500	500	500	500	-	
910100	ACTIVIES, FEES AND ASSOC.	\$ 129,089	\$ 131,689	\$ 134,689	\$ 134,689	5,600	4.34%
	TOWN COUNSEL	\$ 70,000	80,000	80,000	80,000	10,000	
	LABOR RELATIONS	\$ 70,000	70,000	70,000	70,000	-	
910200	LEGAL EXPENSE	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	10,000	7.14%

		FY 14-15		FY 15-16 BUDGET			
		Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
	PHYSICALS (MEDICAL)	\$ 1,500	1,500	1,500	1,500	-	
	HEALTH/LIFE INSURANCE	\$ 1,307,998	1,704,526	1,430,889	1,354,170	46,172	
	FICA AND MEDICARE	\$ 397,483	422,392	422,392	422,392	24,909	
	PENSION ARC	\$ 501,775	524,754	524,754	524,754	22,979	
	OPEB ARC	\$ 136,854	109,774	109,774	36,854	(100,000)	
	401A & 457 MATCH	\$ 102,800	104,525	104,525	104,525	1,725	
	WORKER'S COMPENSATION	\$ 242,039	264,214	264,214	264,214	22,175	
	UNEMPLOYMENT	\$ 15,000	15,000	15,000	15,000	-	
	HEART AND HYPERTENSION	\$ 295,000	282,473	282,473	282,473	(12,527)	
	LIABILITY AUTO PROPERTY	\$ 274,788	188,025	188,025	188,025	(86,763)	
	EMPLOYEE TUITION	\$ 4,000	5,000	5,000	5,000	1,000	
	DEDUCTIBLE EXPENSE	\$ 10,000	10,000	10,000	10,000	-	
	27TH PAYROLL	\$ 60,100	99,499	99,499	99,499	39,399	
910300	INSURANCE AND PENSION	\$ 3,349,337	\$ 3,731,682	\$ 3,458,045	\$ 3,308,406	(40,931)	-1.22%
	PROFESSIONAL SERVICES	\$ 25,000	25,000	25,000	25,000	-	
	EDUCATION & DUES	\$ 2,500				(2,500)	
	PURCHASED SERVICES	\$ 22,350	27,128	27,128	27,128	4,778	
	SOFTWARE /LICENSING	\$ 82,624	92,619	98,414	96,014	13,390	
	GIS	\$ 15,000	-	-	-	(15,000)	
	PRINTER TONER		9,899	10,149	10,149	10,149	
	INTERNET ACCESS	\$ 12,000	12,000	12,000	12,000	-	
	EQUIPMENT	\$ 5,000	20,000	20,000	10,000	5,000	
	SOFTWARE UPGRADE	\$ 2,500				(2,500)	
	CAPITAL PURCHASES					-	
910400	INFORMATION TECHNOLOGY	\$ 166,974	\$ 186,646	\$ 192,691	\$ 180,291	13,317	7.98%
	COLLECTION	\$ 655,400	675,100	675,100	675,100	19,700	
	DISPOSAL	\$ 200,000	200,000	200,000	200,000	-	
	HAZARDOUS WASTE	\$ 15,000	20,000	20,000	15,000	-	
910500	SANITATION	\$ 870,400	\$ 895,100	\$ 895,100	\$ 890,100	19,700	2.26%

	FY 14-15	FY 15-16 BUDGET				
	Appr. Budget	Dept. Request	BOS Approved	BOF Approved	\$ INC (DEC)	% INC (DEC)
		70,000	70,000	70,000	-	
	CONTINGENCY					
	\$ 70,000					
910600	CONTINGENCY	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
	LEASE/PURCHASE					
		\$ 99,047	\$ 99,047	\$ 99,047	99,047	
	CIP ALLOCATION					
	\$ 892,426	1,246,310	1,246,310	891,097	(1,329)	
910700	CAPITAL IMPROVEMENT	\$ 1,345,357	\$ 1,345,357	\$ 990,144	97,718	10.95%
	DEBT SERVICE PRINCIPAL	\$ 1,019,095	\$ 1,119,095	\$ 1,119,095	201,686	
	DEBT SERVICE INTEREST	\$ 280,905	\$ 280,905	\$ 280,905	110,172	
910800	DEBT SERVICE	\$ 1,300,000	\$ 1,400,000	\$ 1,400,000	311,858	28.66%
					-	
	BOARD OF EDUCATION	22,685,854		22,685,854	1,491,732	7.04%
910900	BOARD OF EDUCATION	\$ 22,685,854		\$ 22,685,854	1,491,732	7.04%
	TOWN GOVT TOTAL	\$ 16,554,873	\$ 16,245,069	\$ 15,621,054	1,171,305	8.11%
	BOARD OF ED TOTAL	\$ 22,685,854	\$ 22,685,854	\$ 22,250,000	1,055,878	4.98%
	GENERAL FUND	\$ 39,240,727	\$ 38,930,923	\$ 37,871,054	2,227,183	6.25%